



सत्यमेव जयते

THE JHARKHAND GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 709

1 Ashwin, 1937 (S)

Ranchi, Wednesday 23th September, 2015

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

The 23th September, 2015

S.O.67- In exercise of the powers conferred by Section 23 read with Section 13 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to make the following amendments in the Schedule – II Part-E:-

Amendments

1. In the Schedule II Part-E of the Jharkhand Value Added Tax Act, 2005, the Serial Nos. **2** and Serial No.**6** shall be substituted in the following manner :-

Sl. No.	Description of goods	Rate of tax	Conditions and restrictions
(1)	(2)	(3)	(4)
2	High Speed Diesel Oil, Light Diesel Oil	22% Subject to the conditions and restrictions as specified in column 4 of this notification	1. The amount of tax calculated @ 22% on the sale price or Rs. 8.37 per litre, whichever is higher, shall be levied. 2. The tax shall be levied at the point of sale by the importer; if the goods are imported from a place outside the State; and at the point of sale by the oil companies; to the retailer or direct to the consumer, if the goods are sold by these companies.
6	Petrol	22% Subject to the conditions and restrictions as specified in column 4 of this notification	1. The amount of tax calculated @ 22% on the sale price or Rs. 15.00 per litre, whichever is higher, shall be levied. 2. The tax shall be levied at the point of sale by the importer; if the goods are imported from a place outside the State; and at the point of sale by the oil companies; to the retailer or direct to the consumer, if the goods are sold by these companies.

This Notification shall be effective from the date of issuance of the notification (midnight at 00.00 hour)

(File No.Va.Kar.1/VAT/Kar-Dar/5/2009)

By the Order of the Governor of Jharkhand,

Nidhi Khare,
Secretary-cum-Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi.
